## PART V.—BUDGET ESTIMATES.

1. When an officer has to make a suggestion involving any amount of expenditure that has to be provided for in the forest budget, the application for sanction to such a proposal should be made in due time, to enable the Accountant General to include the requisite provision in the Budget estimate, before its submission for the approval of Government, previous to its transmission for the confirmation of the Government of India.

The Commissioners, Collectors and officers of the Forest Department should carefully attend to this rule.

(G. R. No. 491, dated 4th February 1869.)

2. The Governor General in Council attaches much importance to the punctual submission of forest budget estimates in accordance with the existing orders on the subject, and the necessity of extreme punctuality should be impressed on the Conservators in the strongest manner possible. (G. I., A., R. & C., No. 15—1028, dated 28th August 1872; *vide* G. R. No. 4456, dated 9th September 1872.)

3. In order to obviate the delay in the receipt by the Conservators of Forests of the orders of the Government of India on the actual budget estimates of the Forest Department, those orders will, on receipt of the budgets, be issued *provisionally*, and will on a later date be followed by the final orders of the Government of India. The grants provisionally sanctioned will be subject to alteration in case financial exigencies should render it necessary to modify them. (G. I., R., A. & C., No. 33—1141, dated 21st October 1876; *vide* G. R. No. 6440, dated 10th November 1876.)

4. The Conservators of Forests should send duplicate copies of their explanatory notes on the budget estimates. (G. R. No. 6221, dated 17th October 1877.)

5. All figures, except those representing "actuals" should invariably be entered in round numbers in the budget estimates of the Forest Department. (G. I., R., A. & C., Nos. 30-F., dated 3rd June 1878, and 4-F., dated 1st February 1879; *vide* G. Rs. Nos. 3182, dated 24th June 1878, and 767, dated 12th February 1879.)

On or about the 1st March, on a date which will be duly notified each year, a revised estimate of the forest receipts and charges and the surplus or expected deficit should be telegraphed to the Comptroller General at Calcutta; and if the figures thus telegraphed differ at all materially from those given in the regular estimate, a brief explanation of those differences should on the same day be sent by post to the same address.

The Conservators should furnish to Government copies of any communications they may make direct

to the Comptroller General under these instructions. (G. I., H. R. & A., No. 35-F,. dated 17th September 1879, and G. R. No. 5334, dated 4th October 1879.)

**6.** In his report regarding the budget estimates the Conservator should state briefly the causes of increase or decrease in receipts and expenditure. He should always explain any marked variation in the proportion between revenue and expenditure under each head in his estimates as compared with their proportions in the revised and actual estimates. (G. R. No. 9020, dated 14th December 1886.)